



UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK  
-----x  
UNITED STATES OF AMERICA,

v.

10 Cr. 228 (LTS)

DANIEL BONVENTRE, ANNIE  
BONGIORNO, JOANN CRUPI, a/k/a "Jodi,"  
JEROME O'HARA, GEORGE PEREZ,  
ERIC S. LIPKIN, DAVID L. KUGEL,  
ENRICA COTELLESSA-PITZ, CRAIG  
KUGEL, PETER MADOFF, IRWIN LIPKIN,

Defendants.

-----x  
UNITED STATES OF AMERICA,

v.

09 Cr. 700 (LTS)

DAVID G. FRIEHLING,

Defendant.

-----x  
UNITED STATES OF AMERICA,

v.

09 Cr. 764 (RJS)

FRANK DIPASCALI, JR.,

Defendant.

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Upon the motion of the United States of America, dated December 14, 2012, pursuant to Title 18, United States Code, Section 3663A(c)(3), it is found that the number of identifiable victims is so large as to make restitution impracticable, and it is further found that determining complex issues of fact related to the cause or amount of the victims' losses would complicate or prolong the sentencing process to a degree that the need to provide restitution to the victims is outweighed by the

burden on the sentencing process.

It is hereby ORDERED that:

1. The Government's motion for a finding that restitution is impracticable is granted; and
2. The Government may proceed through the process of remission as authorized under the forfeiture statutes. 21 U.S.C. § 853(i); 28 C.F.R. Part 9.

Dated: New York, New York  
January 22, 2013

SO ORDERED:



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HON. LAURA TAYLOR SWAIN  
UNITED STATES DISTRICT JUDGE